



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 16, 2020

Jack Leeney  
Chief Executive Officer  
7GC & Co. Holdings Inc.  
388 Market Street, Suite 1300  
San Francisco, CA 94111

**Re: 7GC & Co. Holdings Inc.**  
**Pre-effective Amendment 1 to Registration Statement on Form S-1**  
**Filed December 15, 2020**  
**File No. 333-251162**

Dear Mr. Leeney:

We have reviewed your amended registration statement and have the following comment. In our comment we may ask you to provide us information so that we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe that our comment applies to your facts and circumstances or do not believe that an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information that you provide in response to the comment, we may have additional comments.

Pre-effective Amendment 1 to Registration Statement on Form S-1 filed December 15, 2020

Exhibit 5.1

Legality Opinion, page 1

1. The legality opinion must be dated. Please revise.

You may contact Melinda J. Hooker, Staff Accountant, at (202) 551-3732 or W. John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Geoffrey D. Kruczek, Senior Counsel, at (202) 551-3641 with any other questions.

Jack Leeney  
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Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Douglas S. Ellenoff, Esq.